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[Third Party Communication:

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From: [REDACTED]

Sent: Monday, September 29, 2014 2:36:55 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Request for Advice from [REDACTED] - Sharepoint/Disclosure/Privilege Issues

If the training materials, legal advice, and whitepapers are created by field attorneys and field agents (and not reviewed by the National Office), then the documents may be placed on SharePoint. Any documents that contain returns or return information should only be available to Counsel attorneys and IRS employees on a "need to know" basis. See I.R.C. § 6103(h)(1). While I did not notice any returns or return information currently posted to your SharePoint, if returns or return information may be placed on the SharePoint, then I suggest limiting access to the Sharepoint to only those Counsel and IRS employees that are assigned to marijuana business cases. Let me know if you would like to discuss this further.